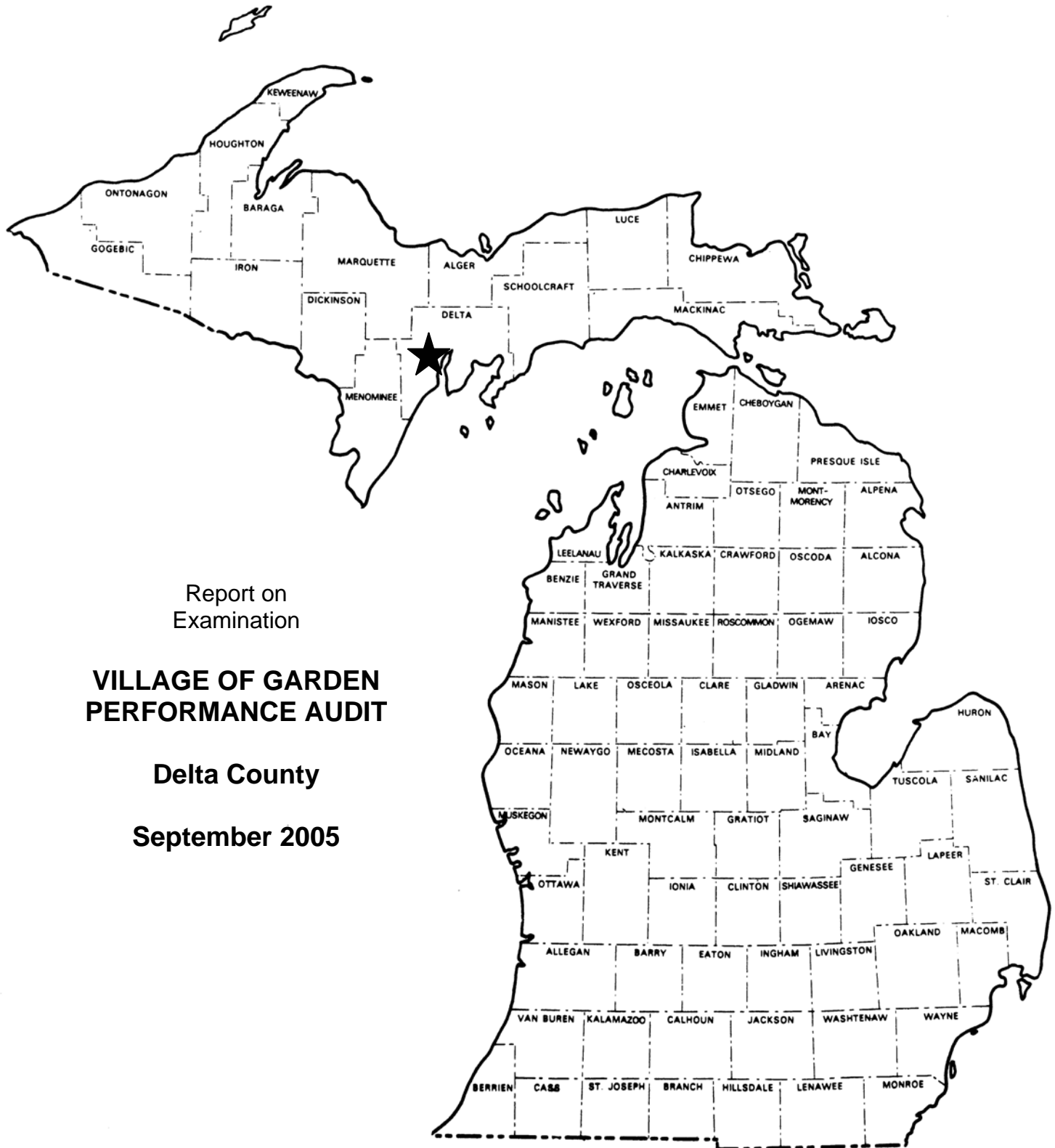


STATE OF MICHIGAN
JENNIFER M. GRANHOLM, Governor
DEPARTMENT OF TREASURY



Report on
Examination

**VILLAGE OF GARDEN
PERFORMANCE AUDIT**

Delta County

September 2005

**PERFORMANCE AUDIT
OF THE
VILLAGE OF GARDEN
STATE OF MICHIGAN
September 2005**

**SUBMITTED BY
State of Michigan
Department of Treasury
Bureau of Local Government Services
Local Audit and Finance Division**



JENNIFER M. GRANHOLM
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

ROBERT J. KLEINE
STATE TREASURER

October 25, 2005

Village Council
Village of Garden
P.O. Box 167
Garden, Michigan 49835

Dear Commissioners:

As directed by MCL 247.663(11), we have conducted a performance audit of the Village of Garden's Act 51 operations (street maintenance). We conducted our audit in accordance with the standards applicable to performance audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to provide a reasonable basis for our findings and conclusions. Accordingly, we have performed such procedures as we considered necessary in the circumstances.

As part of our performance audit program, we have completed an audit of the Village of Garden. A performance audit is an examination of the management policies and procedures which focuses on determining whether management is effectively and efficiently meeting program objectives. The ultimate goal of a performance audit is to identify areas for improvement and to work with management to implement policies and procedures that will result in suggested improvements.

This report contains our executive overview, a description of the Village of Garden, audit objectives, conclusions, management's comments, and scope and methodology.

We appreciate the courtesy and cooperation extended to us during the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "CJ Vaughn".

Cary Jay Vaughn, CPA, CGFM
Audit Manager
Local Audit and Finance Division

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

WHAT WE AUDITED.....	1
BACKGROUND	1
EXECUTIVE OVERVIEW	2
OBJECTIVE ONE	3
OBJECTIVE TWO	3
OBJECTIVE THREE	5
OBJECTIVE FOUR.....	6
OTHER MATTERS.....	7
SCOPE AND METHODOLOGY	8
APPENDIX A: STRATEGIC PLANNING METHODOLOGY	8
APPENDIX B: POTENTIAL POLICIES AND PROCEDURES.....	10

PERFORMANCE AUDIT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

WHAT WE AUDITED

We audited the Village of Garden (Village) to determine whether management policies and procedures resulted in effective and efficient accomplishment of their organizational mission.

Our audit focused on whether or not the Village of Garden was effectively and efficiently accomplishing its mission as it relates to compliance with Public Act 51 of 1951 and the Village's policies and procedures. However, our audit could not and does not purport to have tested all aspects of the Village's performance. No implication should be made on aspects of performance other than those explicitly stated in this report.

AUTHORITY FOR AUDIT

The 58th Amendment of Public Act 51 of 1951, being Michigan Compiled Laws (MCL) 247.663(11), states that in addition to financial compliance audits required by law, the Michigan Department of Treasury (Treasury) shall conduct performance audits and make investigations of the disposition of all State funds received by county road commissions, county boards of commissioners, or any other county governmental agency acting as the county road authority, for transportation purposes to determine compliance with the terms and conditions of this act. This performance audit was conducted in response to this legislative mandate.

BACKGROUND

The Village of Garden maintains approximately 2.34 miles of primary and local roads and offers garbage and water services to its residents. The Village is located in Delta County in the Garden Peninsula. The Village operates under an elected council of seven members who establish policies and review operations of the Village.

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

EXECUTIVE OVERVIEW

OBJECTIVE ONE: To determine if the Village has long-range plans that meet statutory requirements and their overall mission, including subordinate goals and objectives.

The Village needs to develop long-range plans. (page 3)

OBJECTIVE TWO: To determine if the Village is complying with Public Act 51 (Public Act 51 of 1951, as amended) requirements for planning.

The Village needs to develop these plans. (page 3)

OBJECTIVE THREE: To determine the existence and implementation of policies, procedures, and requirements that relate to Federal and State statute and management controls.

The Village should develop necessary policies and procedures. (page 5)

OBJECTIVE FOUR: To determine if the Village is properly recording its vehicle rental expenses for the street funds.

Needs Improvement. (Page 6)

OBJECTIVES, CONCLUSIONS

OBJECTIVES: The overall objective of our performance audit was to determine if the Village of Garden was effectively and efficiently accomplishing their mission of maintaining existing roads, improving the condition of road surfaces, and in making changes to accommodate traffic safety. The specific objectives developed after our initial survey along with our conclusions are noted below.

When there is a Finding, Objectives are segmented into five different parts, which include Condition, Criteria, Effect, Cause, and Recommendation. All of these areas should be read in their entirety before making conclusions regarding any given objective. When there is no Finding, the Objective, Conclusion, and perhaps a "Suggestions for Management's Consideration" are stated.

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

OBJECTIVE ONE: To determine if the Village has long-range plans that meet statutory requirements and their overall mission, including subordinate goals and objectives.

CONDITION: The Village currently does not have a formal, long-range plan.

CRITERIA: Long-range planning is generally interpreted to include the development of a future state of being (vision) based on the needs of residents and the organizational mission. Management then conducts an assessment of the current state of street conditions and determines the variance. The long-range plan is then developed to set objectives and goals for narrowing the gap between the present state of street conditions and the future state that the Village would like to achieve. A long-range plan would also include, among other items, a needs or priority listing showing which streets need attention and the estimate for their reconstruction.

EFFECT: The Village may be using their resources inefficiently. This may result in spending more of the Village's money than what would be necessary. Because the Village does not have a formal needs listing, the residents of the Village are not properly informed about projects that will affect them.

CAUSE: The Village has been performing long-range planning in an informal manner. Little of the planning has been in written form.

RECOMMENDATION: We recommend that the Village develop a strategic plan. While the current system appears to have a successful result, the Village should formalize the process making it available to future officials who may not be as experienced. By making the planning process more formal and in written form, it enables the process to be evaluated more easily by others. It also assists officials in the future to make comparisons with other time periods. When plans and strategies are in written form, the uninitiated will be better able to learn the process and will make fewer mistakes as a result.

A description for developing a strategic plan is included in this report in *Appendix A*.

MANAGEMENT COMMENTS: None

OBJECTIVE TWO: To determine if the Village is complying with Public Act 51 (Public Act 51 of 1951, as amended) requirements for planning.

Part A: A biennial plan as required by Public Act 51 for major streets; and

Part B: A five-year plan for nonmotorized improvements as required by Public Act 51.

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

PART A OF OBJECTIVE TWO--LONG-RANGE PLANNING:

BIENNIAL PLAN AS REQUIRED BY PUBLIC ACT 51 OF 1951, AS AMENDED, FOR MAJOR STREETS

CONDITION: The Village of Garden is not meeting the Public Act 51 requirement for biennial planning of major street programs.

CRITERIA: MCL 247.664 states: "Each county road commission and city and village of the state shall prepare biennial primary road and major street programs, based on long-range plans, and shall make the programs available for review by the public."

EFFECT: The Village is in noncompliance with State statute.

CAUSE: The Village does short and long-term planning on only a limited, informal basis.

RECOMMENDATION: We recommend that the Village of Garden prepare a biennial plan for major street programs as required by MCL 247.664 and make the programs available for review by the public. The biennial plan should list specific projects to be programmed for a two-year period regardless of the funding source.

MANAGEMENT COMMENTS: None

PART B OF OBJECTIVE TWO--LONG-RANGE PLANNING:

FIVE-YEAR PLAN FOR NON-MOTORIZED IMPROVEMENTS AS REQUIRED BY PUBLIC ACT 51

CONDITION: The Village is not meeting the Public Act 51 requirements for planning nonmotorized transportation improvements. The Village does have a five-year plan for recreation called the "Community Recreation Plan," for 2001-2005. We reviewed this plan.

CRITERIA: Public Act 51, as noted in MCL 247.660k, requires the Village to "annually prepare and submit a five-year program for the improvement of qualified nonmotorized facilities which when implemented would result in..." specified expenditure levels.

The recreation plan reviewed does not fulfill the requirements of the statute. It does not address nonmotorized facilities as related to transportation. The plan should address "nonmotorized vehicular transportation facilities and services."

EFFECT: The Village is in noncompliance with State statute.

CAUSE: The Michigan Department of Transportation (MDOT) has not published guidance on the format or submission requirements of the nonmotorized transportation five-year program. However, there was no five-year program that would fulfill these requirements on hand in any format.

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

RECOMMENDATION: We recommend that the Village of Garden prepare and submit an annual five-year program for the improvement of qualified nonmotorized facilities as required by MCL 247.660k. While the MDOT has not published guidance on the format or submission requirements of the nonmotorized five-year program, we recommend that the Village prepare a formal five-year plan for the improvement of nonmotorized facilities in a form that they believe would be appropriate and make it available to the public.

MANAGEMENT'S COMMENTS: The board has decided to repair or put in sidewalks for pedestrian traffic as we can afford to. We will also be purchasing new street signs for our corners.

OBJECTIVE THREE: To determine the existence and implementation of policies, procedures, and requirements that relate to Federal and State statute and management controls.

CONDITION: The Village has not developed policies that are required for effective and efficient operation. Most of the policies would have very little necessity within the Village. A few of the more significant policies that the Village did not develop are listed below:

Investment, Credit Card, Automated Clearing House (Electronic Funds Transfer), Purchasing, Borrowing Street Materials, Budget Appropriations Act, Closed Meetings, Dead Animals, Drug Free Workplace/Substance Abuse, Gifts to and from the Village, Hazardous Material Removal, Injury Management, Inventory Control, Investments, Personal Use of Street Equipment, Tree Trimming/Replacement/Removal, and Sidewalk Repair.

CRITERIA: While the "Uniform Accounting Procedures Manual for County Road Commissions" (accounting manual) is for county road commissions, many aspects of it can be applied to cities and villages which would enhance management controls.

According to the accounting manual, "Road Commissions (cities and villages) should establish policies to aid in the administration of the organization. Policies lay out guidelines that new employees and new commissioners (management) can readily acquaint themselves with. Policies establish standard operating procedures in many areas of the road commission (city and village) business. Policies can insure uniform and consistent answers and treatment of procedures."

"Policies need to be adopted by the board (council) at a board (council) meeting...An annual review of policies should be performed by the staff, and as needed, updated in the form of amendments."

A comprehensive listing of example policies is illustrated in the accounting manual starting on page 202. The accounting manual is published by the Michigan Department of Treasury, Local Audit and Finance Division, and is available to all county road commissions (cities and villages). See Appendix B for a listing of potential policies from the accounting manual.

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

According to Public Act 266 of 1995, a local unit must adopt a credit card policy when credit cards are being utilized.

According to Public Act 196 of 1997, local units with a fiscal year end of March 31st, should have an investment policy adopted by September 30, 1998.

According to Public Act 738 of 2002, "A local unit shall not be a party to an Automated Clearing House (ACH) arrangement unless the governing body of the local unit has adopted a resolution to authorize electronic transactions and the treasurer or the Electronic Transaction Officer (ETO) of the local unit has presented a written ACH policy to the governing body."

EFFECT: The standards used by the Village may change with time. Future employees and officials may not know how to conduct themselves in certain situations and would have to develop completely new policies. This "reinventing the wheel" is unnecessary if policies have been adopted and made available to those who need them.

CAUSE: The Village has been small enough that these procedures may not have seemed necessary in the past.

RECOMMENDATION: We recommend that the Village develop the policies listed above.

MANAGEMENT COMMENTS: None

OBJECTIVE FOUR: To determine if the Village is properly recording its vehicle rental expenses for the street funds.

CONDITION: Due to the reconstruction needed to the previous year's records, the Village has not recorded any vehicle rental expense for the past two fiscal years.

CRITERIA: According to Public Act 51, as noted in MCL 247.664, "All county road commissions and cities and villages shall keep accurate and uniform records on all road and street work."

EFFECT: The Village is in noncompliance with State statute and the General Fund is not being reimbursed for the equipment it has purchased that is being utilized by other funds.

CAUSE: The time restraints from having to reconstruct the records after the previous clerk left office did not allow for the vehicle rental to be recorded.

RECOMMENDATION: We recommend that the Village begin recording the vehicle rental expense to properly charge the street funds to comply with State statutes and reimburse the General Fund for the equipment it owns.

MANAGEMENT COMMENTS: None

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

OTHER MATTERS

CONDITION: The Village did not hold a public hearing before passing its 2004/2005 and 2005/2006 budget. The 2004/2005 budget was not adopted until May 19, 2004 and the 2005/2006 budget was not adopted until September 7, 2005. At the start of both years, the Village was incurring expenditures in excess of the budget (because no budget was adopted). The budgets that were adopted by the board did not meet the requirement of Public Act 2 of 2968, as amended, the Uniform Budgeting and Accounting Act.

Criteria: MCL 141.435, Section 15, states:

- (1) The recommended budget shall include at least the following:
 - (a) Expenditure data for the most recently completed fiscal year and estimated expenditures for the current fiscal year.
 - (b) An estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of the local unit, including its budgetary centers.
 - (c) Revenue data for the most recently completed fiscal year and estimated revenues for the current fiscal year.
 - (d) An estimate of the revenues, by source of revenue, to be raised or received by the local unit in the ensuing fiscal year.
 - (e) The amount of surplus or deficit that has accumulated from prior fiscal years, together with an estimate of the amount of surplus or deficit expected in the current fiscal year. The inclusion of the amount of an authorized debt obligation to fund a deficit shall be sufficient to satisfy the requirement of funding the amount of a deficit estimated under this subdivision.
 - (f) An estimate of the amounts needed for deficiency, contingent, or emergency purposes.
 - (g) Other data relating to fiscal conditions that the chief administrative officer considers to be useful in considering the financial needs of the local unit.
- (2) The total estimated expenditures, including an accrued deficit, in the budget shall not exceed the total estimated revenues, including an available unappropriated surplus and the proceeds from bonds or other obligations issued under the fiscal stabilization act or the balance of the principal of these bonds or other obligations.

MCL 141.438, Section 18(3), states: "Except as otherwise provided in Section 19, an administrative officer of the local unit shall not incur expenditures against an appropriation account in excess of the amount appropriated by the legislative body. The chief administrative officer, an administrative officer, or an employee of the local unit shall not apply or divert money of the local unit for purposes inconsistent with those specified in the appropriations of the legislative body."

MCL 141.413, Section 3, states: "Each local unit shall hold such a public hearing prior to final adoption of its budget."

EFFECT: The Village is in noncompliance with State statute.

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

CAUSE: The time restraints from having to reconstruct the records made it difficult to draft a budget that would provide a reasonable representation of the Village's financial position.

RECOMMENDATION: We recommend that the Village comply with the above statutory budgeting requirements, and to schedule and hold hearings as required by law. The Village Council should take appropriate action to ensure that the budget is balanced and adopted in a timely manner as required by law and make budget amendments as needed throughout the year.

MANAGEMENT COMMENTS: None

SCOPE AND METHODOLOGY

This audit was conducted in accordance with Generally Accepted Government Auditing Standards by the following auditor during 2005: Derek J. Hall. The audit included an evaluation of the operations of the Village of Garden as they relate to Public Act 51 compliance, in effect at the time of our audit, as well as the Village's policies and procedures relating to the road funds. Evaluations included, but were not limited to, a review of financial information for the period 2001 to 2004 and interviews with key management officials. Specific objectives were selected based on an initial one-day onsite survey and the results of the evaluations noted above.

APPENDIX A: Strategic Planning Methodology

The following is an example of strategic planning methodology and is not intended to reflect on the strategic plan of the village or a lack there of. It is for informational and instructional purposes only.

Strategic planning is a disciplined effort to plan organizational efforts over a specific period of time, generally 5 years, to reach a desired performance level. The desired performance level, or end state, is often called a "vision." The following methodology can be used by an organization to develop a strategic plan. Organizations usually develop their strategic plan in a series of facilitated workshops. The facilitator can be someone from your own organization or a professional facilitator.

Strategic planning begins by identifying the organization's mission. The mission of an organization describes its reason for existence. Mission statements are broad and expected to remain in effect for an extended period of time. The statement should be clear and concise, summarizing what the organization does by law, and presenting the main purposes for its entire major functions and operations.

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

Next, the planners identify and survey their customers to determine their expectations for the organization. In the case of a county, the customers would be the citizens of the county, businesses located in the county, etc. Once the customer expectations are identified, they are consolidated and then compared to the organizational mission. It is important that the customer's expectations be consistent with the organization's mission, before developing the organization's vision. Prior to developing the organizational vision, the Village must also identify and consider assumptions that will impact their ability to implement their vision.

Assumptions are those anticipated events and trends that the group conducting the strategic plan believes will impact their ability to implement their vision and the objectives and goals, which will be implemented to reach the vision. The assumptions may force the organization to alter their vision or to modify objectives and goals. As such, the assumptions are taken into consideration twice, first when forging a vision and then when developing objectives and goals to implement the vision. Examples of assumptions include budgetary constraints, expected retirement of key employees, and introduction of new technology.

With the mission, customer expectations and assumptions developed, the organization is now ready to develop a vision. The vision is an overarching statement of philosophy or strategic purpose intended to convey a vision for the future and an awareness of challenges from a top-level perspective. An example of a vision is "to provide a full spectrum of street maintenance services that exceed the expectations of customers."

Next, the present state of performance is compared with the expectations of the Village's customers to identify the performance gap. The performance gap consists of those items that must be addressed by the Village when they develop their objectives and goals.

The objectives are management's assertions regarding progress (e.g., the Village will improve nonmotorized transportation routes). The goals are specific performance measures that the Village will work towards achieving for a particular year (e.g., twenty miles of new nonmotorized transportation routes per year along specific streets, a new bridge, specific streets that will be repaved). As previously noted, management must also consider the impact of assumptions on objectives and goals. In some cases, assumptions will change the manner in which management addresses a particular objective or goal. An example would be an objective that requires the building of new bridges, which would be influenced by the assumption that only so much critical bridge funding will be available over the next 5 years.

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

Summarizing the above process, the strategic plan itself includes a mission statement, general performance goals and objectives, a description of how the goals will be achieved, and an indication of how program evaluations were used in establishing or revising the goals. The description of how the goals will be achieved should include a schedule for significant actions, a description of resources required to achieve the goals, and the identification of key external factors that might affect achievement of the goals. Goals should be expressed in a manner that allows a future assessment of whether it was achieved; therefore, it is usually a measurable (e.g., number of transactions per employee per year).

In the initial strategic planning process it may be possible to use the information gathered by the auditors during their recent performance audit to determine customer expectations and current performance levels. Management could then do an initial strategic plan incorporating this information with the plans and projects already scheduled for the out years. This would help management consolidate all planning, regardless of the funding and identify any realistic customer expectations that are not otherwise being addressed. Such a plan would also provide one source of information to the general public on the Village's objectives.

Examples of performance measures to evaluate your accomplishments can be found at the following web address: <http://www.seagov.org/aboutpmg/elements.shtml> and in Appendix C.

APPENDIX B: Potential Policies and Procedures

Below is a listing of subjects that some county road commissions have incorporated into formal board policies. Required policies are noted with an asterisk (*). Subjects with a double asterisk (**) should be reviewed to determine whether a policy should be adopted by the board. All other policies are optional. This listing is not meant to be all inclusive.

- Abandonments
- Accounts Receivable Authorizations
- Advance Vacation Pay or Early Payroll Check
- ** Affirmative Action
- All Season Road Specifications
- Audits
- Borrowing of Road Materials
- Bridge and Culvert Replacement
- Bridge Definitions
- Brush Cutting Guidelines
- ** Budget Appropriation Act
- ** Business Revolving Credit Accounts
- ** Career Development
- Cash Disbursement (Standard Operating Procedure)
- Catastrophic Illness
- Chain of Command

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

Change in Existing Grade or Alignment
Check Cashing Time Limit
Citizens Wishing to Address the Board
Clerk of the Board Designation
Closed Meetings
Clothing Allowance
** COBRA Premiums
** Commercial Drivers License
Conflict of Interest
Consultant Evaluation Record Keeping
Contractor Evaluation Record Keeping
Cost Sharing--Reconstruction, Recaps, Replacement of Curbs, Bridges, Etc.
County Drain Improvements
CRAM Committee/Board of Director Appointments
* Credit Cards
Crediting Investment Income on Township Deposits to Project
Damage Claim Payments
Damage to Asphalt Surface
Dead Animals
Dedication of Platted Subdivisions Street Surfacing
Deferred Compensation Program
Density Testing
Designation of Person Responsible for Providing Proper Meeting Notices
Ditching Along Primary Roads--Cost Sharing
DNR/DEQ Permits
** Drug Free Workplace/Substance Abuse
** Drug Testing Policy
Dust Control Chemicals
Emergency Weather Procedure
Employee Assistance Program
Employee Bonds
Engineering Costs on Local Road Projects
* Equal Employment Opportunity
Equipment Rentals
Establishment of Truck Routes in Townships
Ethics
** Family and Medical Leave Act Fixed Asset Determination
* Flexible Benefit Plan
FLSA Exempt Employees
Former Employee Fee for Deposition/Court Appearances
Fraud Risk Management
* Freedom of Information
Grades on Gravel Roads

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

Gravel Testing
Guardrail on Local and Primary Roads
Haul Route Requirements
Hazardous Material Removal
Hiring Committee
Indemnity
Injury Management, Physicals, Drug Testing
Inspection Procedures and Charges to Government Units
Installation of Driveway Culverts/Sewer Lead/Signs
Insurance Coverage
** Inventory Control
* Investments
Invoices
Job Evaluation Plan and Compensation System
Leave of Absence for Non-Union Employees
Long Distance Calls on Out of Town Business
Longevity Death Benefit for Salaried Employees
Longevity Pay
Mailbox Standards and Mailbox Damage Reimbursement
Management Bargaining Unit
Maps
Meetings With Townships Officials
* Michigan Right to Know Law
Minimum Width of Surfacing and Graded Shoulder
MIOSHA
Monument Boxes
** Mutual Aid Agreement
** Notification of Fatalities Involving Road Commission Employees
Notification of MISS DIG
Obtaining ROW
Office Hours
** Open Meetings Act/Robert's Rules of Order
Overhead Charges
Overweight/Overwidth/Overheight Move Rules and Regulations
ORV's
Pavement Marking/Striping--Annual Review
Payment of Vacation and Sick Leave Upon Retirement/Termination
Payroll Check Direct Deposits

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

	Permits
	Authorization to Shut Down Operations in ROW Without Permit Annual Cab Cards
*	Fee Schedule
	Fiber Optic Cable
	Requirements and Insurance
	Municipality
	Underground Utility
	Work in Right-Of-Way
	Work Notification
*	Personal Use of Road Commission Vehicles
	Petty Cash
	Private Contractor Agreements Negotiated by Townships
	Private Driveway/Road Maintenance
**	Purchase Orders
	Regraveling of Local Roads
	Railroad Grade Crossings
	Retirement Contributions
	Retirement Gifts
	Right Of Way Acquisition Procedures on Federal Aid Routes
	Road Closures for Traffic Emergencies
	Road Damage
	Road Markings
	Road Name Change Fees
	Road Name Signs
	Roadside Drains
*	Safety
	Salaries
	Seasonal Road Designation
	Selling Materials
	Service Charges on Townships Invoices
**	Service Requests
**	Sexual Harassment
	Sick/Vacation Leave in-Lieu-of Hospitalization Insurance
	Sidewalks for Commercial Frontages
	Signing--Joint Projects With Townships
	Signing of Documents
**	Smoke Free Work Place
	Snowmobiles
	Soil Erosion and Sedimentation Control
	Special Assessments for Road/Street Improvements
	Specifications for Boring, Jacking and/or Tunneling Roads
	Surviving Spouse--Health Insurance
	Supplemental Annual Report

PERFORMANCE AUDT -- ACT 51 OPERATIONS

VILLAGE OF GARDEN, DELTA COUNTY, MICHIGAN

Temporary Pay Rate
Tiling of Ditch With Right-of-Way
Time Cards
Townships Billings
Township Contributions
Township Cost Share
Traffic Control Devices
Traffic Control Orders, Surveys, and Recommendations
** Travel Policy
Tree Replacement
Tree Stump Removal/Sidewalk Repair
Tree Trimming
Unemployment Compensation
Village/City Streets
Winter Construction